

DEPARTMENT OF THE ARMY
INSTALLATION MANAGEMENT AGENCY
HEADQUARTERS, FORT BRAGG GARRISON COMMAND (AIRBORNE)
Fort Bragg, North Carolina 28310

15 Mar 2005
Version 1.2

Expires 31 October 2005
Financial Administration
FISCAL YEAR 2005 CLOSEOUT PROCEDURES FOR DRM

1. PURPOSE. To prescribe installation policies and concepts, responsibilities, and procedures for fiscal year-end control and utilization of Fiscal Year 2005 (FY05) resources.

2. REFERENCES.

a. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation, January 2000.

b. DFAS-IN Manual 37-100-05, the Army Management Structure (AMS).

c. XVIII Airborne Corps and Fort Bragg Regulation 715-1, 6 November 1998, Fort Bragg Acquisition Instructions.

3. APPLICABILITY. This standard operating procedure (SOP) is applicable to all IMA program directors and those tenant and satellite units for which Fort Bragg provides budget support and/or maintains accounting records. The installation's goals are:

a. To achieve effective utilization of available resources in accordance with program director and installation planned programs.

b. To control funds within limits set forth in IMA On-Line (IOL).

c. To control civilian expenditures within the Civilian Pay Plan (CPP).

d. To submit year-end financial accounting reports supported by 100 percent valid obligations, unliquidated obligations, and disbursements.

e. To plan for and execute additional year-end funds should they become available.

4. POLICIES.

a. Bldg. #2-1120, Olver Conference Room (OCR - 3rd floor) is the central point from which Fort Bragg's resources will be controlled during year-end closeout. The Director Resource Management for IMA will chair the WPBAC. Attendees are listed in Appendix A. The FY05 year-end financial closeout will be organized, planned, coordinated, and controlled by the DRM.

b. Certification authority at Fort Bragg has been delegated to the various program directors. Fund control will be centralized by the DRM when fund utilization rates indicate a trend toward other than optimum obligations. These provisions are in accordance with DFAS-IN Reg 37-1 and will be instituted at the direction of the Garrison Commander. Program Directors will ensure that all commitments and obligations are posted up-to-date as of 31 August 2005 and that the open commitment documents have been reconciled to the unobligated commitment balance. Beginning 1 September 05, commitments and obligations will be recorded on a daily basis.

c. Distribution of funds received after 31 August 2005 will be controlled by the DRM. The WPBAC will recommend reprogramming to meet high priority requirements to meet the installation goals.

d. The Rome DFAS Field Site Systems Office ICW DRM, is responsible for coordinating and finalizing the Financial Systems Automated Data Processing (ADP) Schedule, for coordinating with 1112th Signal Battalion, Information Systems Service (ISSC), to ensure the Defense Information Systems Agency Joint Operational Facility (DISA JOF) gives financial systems the necessary priority to get reports out as scheduled, for monitoring status of production, and for resolving apparent system problems identified by users. Only DRM systems personnel are authorized to contact Systems Analysis Branch to check on status, add/delete reports, delay reports, or change the number of copies of printed reports.

e. Program directors and DRM, will submit Data Base Committing Accounting System (dbCAS) and IMA On-Line (IOL) requirements to the DRM systems for inclusion in the ADP schedule by 1 August 2005. Requests for changes to the Product Control Table (PCT) to accommodate program directors and higher headquarters guidance will be coordinated through the Rome DFAS Field Site. DRM will provide input data to Rome DFAS Field Site by the times shown on the schedule.

f. Operation and Maintenance, Army (OMA); U.S. Army Training and Doctrine Command (TRADOC) and Army Family Housing (AFH)

funded local purchase items are not simultaneously obligated until the contracting officer executes an order and the executed order is processed through STANFINS.

g. Fiscal year-end management of funds distributed by DRM to program directors and activities requires 100 percent utilization as early as possible. Any funds which cannot be obligated as distributed will be reported as excess to the DRM for redistribution. Funds received the last two weeks of the fiscal year will be centrally managed in coordination with the program directors. In order to utilize year-end funds provided by Installation Management Agency (IMA), U.S. Army Training and Doctrine Command (TRADOC), Cadet Command, the installation will be postured in such a manner to demonstrate the capability to rapidly execute the year-end funds. This will be accomplished through development of unfinanced requirement lists (UFR's) and preparation of solicitations (subject to availability of funds) for approved UFR's items. Program directors and activities will ensure that these documents are maintained for quick processing, as funds become available.

h. Program directors and activities may be required to develop UFR lists for their own activities. DRM will publish detailed requirements for the UFR lists if required.

(1) High dollar value, easily manageable, and executable items should be the core of the lists. The dollar requirements and items will be identified by method of execution (i.e., contract and local purchase).

(2) Items on the list must be for valid FY05 requirements and will be prioritized.

(3) The WPBAC will present the recommended UFR lists to the command group for approval. Changes to UFR such as additions or deletions (buyouts) will be coordinated and approved in the same manner as the original lists. The DRM will call for periodic updates of the UFR list when needed to meet Installation Management Agency (IMA) requirements.

i. On Saturday, 24 September 2005, program directors, DOC, and DRM personnel will meet in the Olver Conf Room Bldg. 2-1120 at a time TBD. All documents necessary to execute funds will be brought to the Olver Conf Room. All supply, financial, and data processing personnel necessary to execute last minute funds will be available on 30 September 2005. The DRM will coordinate and announce when the last FY05 transactions have been completed and when personnel will be released.

j. Capabilities of IOL/dbCAS as required will be used by program directors whenever possible to meet SOP requirements relating to commitments and unobligated commitments. Program directors using dbCAS will create and maintain backup copies (magnetic media) of final FY05 dbCAS files. Program directors will ensure that final dbCAS SI obligations are received by the dbCAS Administrator by date TBD and all documents are processed through IMA On-Line date TBD.

k. Representatives from the DRM and DFAS Field Site-Rome in the month of September will plan to conduct a conference call at a time and place TBD if required.

5. RESPONSIBILITIES

a. The DRM will ensure:

(1) Funding ceilings/targets are prepared and distributed to applicable program directors within 24 hours from receipt of funds from higher headquarters by using dbCAS and IOL.

(2) The year-end UFR lists are consolidated.

(3) DFAS Field Site Rome is furnished documentation on changes to funded reimbursements and direct funds.

(4) The daily obligation rate by budget program is reviewed during August and September. Remaining balances are verified with program directors and explanations obtained for surges or slippages in fund utilization.

(5) Centralized control of additional funds, received after 12 Sep, is maintained. (The WPBAC will recommend reprogramming within to meet high priority requirements.)

(6) The year-end closeout plan is adhered to and reasons for variance are documented.

(7) Program directors maintain current UFR lists.

(8) Status of funds chart is maintained.

(9) The WPBAC is briefed each Thursday, if required, beginning 11 August 2005 on the status of funds and progress on the year-end closeout plan.

(10) Situation Reports (SITREPS) are provided to the Garrison Commander and Deputy Garrison Commander on an as

required weekly basis during the period 15 August to 30 September 2005.

(11) The amount of additional funds that can be utilized is determined and coordinated with higher headquarters. The program directors will be properly postured with the documentation necessary to execute obligation actions if funds are made available.

(12) Fund status and execution plan reviews are conducted individually with each responsible program director at least twice during the period 1-30 September 2005.

(13) All MODs will be processed through dbCAS and IOL. No pre-approval is required from DRM. However, all MOD's must be reversed as soon as possible during the month of Oct.

(14) Selected DRM personnel after closing out their accounts; may be sent to DPW to assist with their year-end close.

(15) Send one person (if necessary) to Rome DFAS Field Site to coordinate close out procedures. Start date for this tasking will be coordinated in the July IPR.

(16) Starting 8 Aug and 12 Sep 2005, reviews ("one on ones") are conducted as needed with each business center and to assess their fiscal posture and accounting procedures. Final reviews will be conducted 26 through 30 Sep. Exact dates will be announced at the WPBAC.

(17) The Financial Analyst/System Team for IMA will provide specific guidance for update of the APC Master File.

b. The DFAS Field Site will ensure that:

(1) All unliquidated obligations are reviewed with program directors to ensure validity and to verify the accuracy of recorded amounts. The DFAS Field Site, will coordinate review date of unliquidated obligations with program directors and complete during the month of August. Obligation adjustments and cancellations resulting from the reviews will be processed promptly. Starting 5 September 2005, DFAS Field Site will notify program directors of any DFAS Field Site adjustments affecting obligations prior to processing the blocks of transactions. DFAS Field Site will coordinate General Fund Analysis and Exception Listing adjustments with program directors. This permits program directors to assure that a commitment is recorded and funds are totally utilized.

(2) Program directors are furnished the Accounts Receivable Status Reports - Funded (PCN AVK-120), Automatic (PCN AVK-117) and Other Sales (PCN AVK-123) weekly. (These reports will assist the program directors in reconciling reimbursable programs.)

(3) All valid orders, requisitions, earnings, payments, liquidating actions and collections through 30 September 2005, including transactions by others and interfund billings received prior to 1600 hours, 26 September 2005, are recorded and are reflected in the reports on a timely basis. Orders and earnings for cash collections (surcharge) will be processed daily during the period 1-30 September 2005.

(4) Reconciliations of deposit funds and other suspense accounts are performed.

(5) Outstanding cash advances for confidential expenditures are returned on a collection voucher as an appropriation refund. This return will be made not later than 10 days subsequent to the receipt of authority to expend funds of the new fiscal year.

(6) Any adjustments to obligations/funding required on 1 October 05 must be approved by the DRM before faxing to the DFAS Field Site.

(7) Orders received balances for any open accounts receivable are adjusted to earnings plus any associated undelivered orders balances.

(8) Written notification is provided to the Resource Manager of all outstanding discrepancies relevant to year-end certified reports. The DFAS Field Site, in conjunction with the DRM, will validate and certify all final year-end financial reports prior to submission to higher headquarters.

(9) Obligation document transmittals, coordinated by program directors with DFAS Field Site-Rome, will be processed even though received by DFAS Field Site after the normal 1130 hours daily cutoff during year-end.

(10) Closing general journal postings are accomplished the day or cycle after DRM closes out. Entries posted by the DFAS Field Site-ROME will be coordinated with the DRM and status of current year funds will be verified before the final financial cycle is executed.

(11) Funding totals posted to the Accounts Receivable Subledger (SL) and to the General Ledger (GL) are reviewed.

DFAS Field Site-Rome will coordinate GL adjustments with the DRM Budget Officer.

(12) ISB interfund bills will be processed through date TBD.

(13) Proper interface is maintained between DOL, STANFINS, IMA On-line, the Defense Civilian Payroll System (DCPS), and Army Food Management Info System (AFMIS).

(14) NLT 8 August 2005, contact Directorate of Information Management (DOIM) to review procedures (obtain names and phone numbers for key personnel) for rectifying computer and equipment failures during nonduty hours, 5 September - 7 October 2005 in order to ensure the absolute minimum delay in providing crucial management reports to users.

(15) Computer scheduling with DOIM is coordinated. As necessary during the period 5 September - 7 October 2005, detailed daily financial automated systems schedules are prepared, coordinated, and distributed.

(16) Year-end systems changes are implemented and all affected sections are fully informed of the changes.

(17) The dbCAS and IOL are used as a management tool to broadcast timely system status during August and September 2005.

c. Program directors will ensure that:

(1) Base operations UFR lists are prepared and submitted NLT 11 July 2005 as discussed in par. 4h. above. Any changes to UFR's are reported to the DRM (Programs Team).

(2) Any funding committed but not obligated on or before 12 September 2005, will be reported to the WPBAC for necessary action.

(3) Any funds programmed for recurring or nonrecurring requirements that do not materialize or for which obligations cannot be incurred prior to 19 September 2005 must be reported immediately to the DRM for appropriate reprogramming action in accordance with prescribed policies.

(4) Funds are utilized within the available balances of obligation targets for all purposes or are reported as excess to the DRM. Funded obligation targets will not be exceeded without prior approval of the WPBAC. Approved changes to your obligation authority and funds will be obligated to meet the bona fide needs of FY05.

(5) Estimated costs of travel, per diem, and other authorized expenses reflected on Temporary Duty (TDY) travel requests are reasonably accurate and are based on current rate schedules. Travel orders must be approved and travel commences in FY05 to be an FY05 obligation and this obligation should be in the accounting records prior to end of year close out.

(6) Projects should be identified and coordinated with the appropriate directorate/activities and DOC as early as possible. Directorate/activities should visit the DOC website at www.bragg.army.mil/www-doc and click on "Government Users" for more information concerning requirement submission. The latest dates for submission of projects to the appropriate business centers/units are as follows:

(a) Construction Contracts:

\$0 - \$2,000	Units use GPC with DPW approval on DD Form 4283
\$2,000.01 - \$100,000	NLT: 12 Sep 05
Greater than \$100,000	NLT: 25 Apr 05

(b) Service Contracts:

	GSA purchases
\$0 - \$100,000	NLT: 12 Aug 05
Greater than \$100,000	NLT: 29 Jul 05

Open Market:

\$2,500.01 - \$25,000	NLT: 29 Jul 05
\$25,000.01 - \$100,000	NLT: 29 Jul 05
Greater than \$100,000	NLT: 25 Apr 05

(c) Supply Contracts (except IT or Furniture)

\$0 - \$2,500	Units use GPC
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GSA:

\$2,500.01 - Unlimited	NLT: 12 Aug 05
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Open Market:

\$2,500.01 - \$25,000	NLT: 29 Jul 05
\$25,000.01 - \$100,000	NLT: 29 Jul 05
Greater than \$100,000	NLT: 25 Apr 05

(d) Furniture:

UNICOR waiver and three written GSA Quotes attached or UNICOR quote and two written GSA quotes:

Unlimited Amount	NLT: 12 Aug 05
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(e) Information Technology (IT) Equipment:
ADPE, Word Processors, Non tactical Radios, Copiers, Facsimiles, Pagers, Cellular Telephones, and some Telephone Equipment (refer to DOIM MOI Number 10-99 dated 7 Sep 99 for items that may be purchased with the GPC).

GSA/Requirements Contracts (with all
applicable approvals and waivers attached:
NLT: 28 Aug 05

Open Market (with all applicable approvals
and waivers attached):

\$2,500.01 - \$25,000	NLT: 29 Jul 05
\$25,000.01 - \$100,000	NLT: 29 Jul 05
Greater than \$100,000	NLT: 25 Apr 05

(NOTE: The 1112th Signal Battalion must receive all IT purchases requests at least 15 days prior to DOC's cutoff date). Purchase Requests to be processed after their corresponding dates (as above) will be coordinated with the applicable DOC Team Leader prior to input into Aquiline, to determine if procurement action can be accomplished prior to 30 September 2005. Once approval is obtained from Team Leader, customers must enter the requirement into Aquiline. If approved, the appropriate team leader (Team 1, Pat Nixon (for DPW customers); Team 2, Cheryl Nixon (all other customers)) must receive Aquiline purchase requests within 2 days from approval date. Purchase requests received more than 2 days after approval date may be returned without action. DA Form 3953s will only be accepted in certain circumstances and must be approved by the appropriate team leader. If accepted, the customer must provide all documentation and will be required to input the information into Aquiline using a DOC provided computer.

(7) The STANFINS Non Stock Fund Orders and Payables Report are reviewed in August (31 July 2005 report) and September (31 August 2005 report) to identify invalid obligations. The report is annotated and forwarded to the DFAS Field Site or processed through IOL. Invalid obligations will be deobligated.

(8) Funds are being used as documented on DA Form 3953, Purchase Request and Commitment, by daily review of bulk certifications (for other than supplies), obligation authorities, fund citations, and reimbursable orders placed with other installations and activities.

(9) Purchase requests, bulk certification requests (other than supplies), travel requests, etc., are promptly certified and released when funds are available.

(10) Beginning September 2005, program directors will be notified by the DFAS Field Site by APC of any adjustments of a contract or reimbursable order affecting direct and/or reimbursable obligations, upward or downward, prior to processing blocks for obligation/deobligation.

(11) Personnel are assigned as representatives to the Olver Conference Room Bldg. 2-1120. Representatives will meet, as required, weekly, 11 August - 9 September 2005 and, as required, daily, 12-30 September 2005

(12) A listing of all unobligated commitments is maintained and continuously updated throughout the month of September.

(13) Detailed fund control ledgers continue to be maintained through 30 September 2005.

(14) All unobligated commitments are reconciled on a daily basis during the month of September.

(15) New FY06 APCs are submitted to DFAS Field Site-Rome for updating the APC Master File after guidance received from HQS IMA date to TBD.

(16) All transmittals of obligation documents that can not be input into dbCAS or IOL should be faxed or express mailed to DFAS Field Site-Rome. However, any adjustments required on 1 October 05 must be approved by IMA-DRM first.

(17) A copy of Material Inspection and Receiving Report (DD Form 250) for direct deliveries of bulk Petroleum Oils and Lubricants (POL) from Defense Fuels Supply Center is hand carried (if on Fort Bragg) or faxed or express mailed (if outside Fayetteville) to the TBD on daily obligation transmittal beginning 12 September 2005. Normal bulk POL deliveries should be programmed in such a manner to cover usage through 30 September, but yet allow for the timely submission of the DD Form 250s NLT 19 September 2005. Only emergency deliveries will be processed during the period 29-30 September 2005 with the last DD Form 250 for FY05 delivered to the DRM not later than 0800, 1 October 2005.

(18) All off-post activities are notified and required to furnish obligating documents to the major program director having fund control responsibility prior to COB 12 September 2005. When actual obligation document cannot be furnished, a MOD will be submitted to the DRM NLT 1130, 5 September 2005.

(19) During the period 15-30 September 2005, documents are hand carried to the extent practical through supply and procurement to ensure maximum utilization of funds.

(20) Reimbursable orders are reviewed for validity and adjusted beginning 1 September 2005. Orders with questionable balances are to be referred to the WPBAC. Weekly Cost by AOB (PCN AVK-142), Accounts Receivable Status Report Funded (PCN AVK-120), Automatic (PCN AVK-117), and Other Sales (PCN AVK-123) are to be furnished to the DFAS Field Site reflecting those reimbursable orders which are to be reduced to actual earnings and which are to have unfilled amounts. Those having unfilled orders are to be annotated with the APC that will reflect CSR amounts in FY04. The annotated reports will be furnished to the DRM NLT 12 September 2005. Reimbursable Orders will be closed-out NLT 19 September 2005 except those for which orders and earnings may be affected by any contracts awarded on 30 September 2005. Orders do not need to be adjusted to earnings. Undelivered Orders must equal Unfilled Orders, i.e. obligations less accruals equal orders less earnings. Unfilled orders and reimbursable CSRs must be in agreement. MODs for outstanding Military Interdepartmental Purchase Requests (MIPR) (DD 448) will be submitted to the DFAS Field Site NLT 1130 on 19 September 2005.

(21) Obligation document transmittals to DFAS Field Site are not batched, but are transmitted daily in order to spread workload and to provide timely update of financial management systems data. Documentation for all non-dbcAS and IOL actions that will result in obligation of FY05 funds is furnished by transmittal letter to the DFAS Field Site, by the initial cutoff of 1130, 12 September 2005, all cost transfers between detail activity accounts are transmitted to the DFAS Field Site.

(22) Follow-ups are made to ensure that travel vouchers for all completed travel are filed prior to 30 September 2005 includes settlement of advances and any known adjustments such as cancellations, amendments, etc.

(23) MIPRs are reviewed for validity. MIPRs are closed out NLT 19 September 2005 to the fullest extent possible. Unobligated amounts at 30 September 2005 cannot be carried forward to FY06.

(24) Receiving reports are furnished to DFAS Field Site by 30 September 2005 for all supplies/services received in FY05.

(25) The year-end buy requisitions are recorded in the document registers of the requisitioning activities on a daily basis.

(26) Effective 12 September 2005 all MODs will be submitted to the responsible budget analyst.

(27) Processing of POL credit card purchases will be through the last cycle. DOL does not have control of the input since DFSC took over. Directorates and Activities must work with their personnel who use POL and coordinate fuel usage and input of a MOD.

(28) Routine requests for transportation requiring a Government Bill of Lading (GBL) should be processed by activities through their program director to DOL, Transportation Division, NLT 23 September 2005.

(29) Valid MAN User Identification and Domain for receiving system status are provided to the DRM by 11 August 2005.

(30) TDA property book holders provide fixed asset reporting data to DFAS Field Site-Rome, NLT 12 August 2005 with updated data NLT 5 September 2005.

(31) All cash collections are posted to Funded Reimbursement Account (FRA) Commitment Ledgers prior to being deposited. Program directors will obtain increased obligation authority as necessary to ensure collections does not exceed FRA obligation authority.

(32) Upon issuance of a Continuing Resolution Authority (CRA) appropriation of funds, notification of availability of funds is hand carried to the DOC within 2 workdays.

(33) The final cutoff date for cost transfers between activity accounts is NLT 1130, 26 September 2005. Program directors must coordinate these cost transfers between activities to ensure funds are available. All cost transfer must have a disbursement. Any cost transfers required after this date must be reviewed by DRM.

(34) All FY00 records should be cleared not later than 20 June 2005. They will be closed as of 30 September 2005 and funds disbursed after 30 September 2005 will be FY06 funds.

(35) The CARE system has the flexibility to allow CHs to select a specific accounting line to attach to a specific transaction. On 1 Oct 05, US Bank will **duplicate** all FY05 lines of accounting in CARE to FY06. Billing account statements are from the time period of the 24 of the month (SEP 05) to the 23d of the month (OCT 05). RMs could allow CHs to select the FY05

line or the FY06 line to attach to purchases made throughout the 23 Oct 05 Billing Statement. This would allow purchases to be made through 30 Sep 05. The purchases might not post until 3 Oct, but the CH would be able to attach the FY05 line of accounting rather than the CARE system automatically attaching the FY06 line of accounting to all purchases posting after 1 Oct 05.

US Bank leaves these dual accounting lines available in CARE for approximately 6 months following the FY change. This would also allow a CH to attach a FY05 accounting line to a purchase that might have been ordered in mid-September, but not have posted until NOV 05. Since both lines are available, it would allow for proper funds allocation/identification.

(36) PAYROLL: The last payroll cycle for FY05 is scheduled for 15 Sep for payroll period ending 3 Sep. The cycle will create a MOD covering basic payroll through 30 Sep. Program directors and budget analysts will need to MOD overtime, step increases, new personnel, promotions and awards covering the period 4-30 Sep 05.

(a) FY05 awards should be submitted by 13 Sep to assure they are reflected as FY05 funds.

(b) Changes of FY06 APC and/or accounting classification of employee's payroll charges should also be furnished to the CPAC Customer Service Representative (CSR) by dated to TBD.

d. The DOL will ensure that:

(1) All TISA issues (OMA) and receipts, other than direct deliveries to Womack Army Medical Center, are processed NLT 1600 each Friday during September 2005.

(2) DRM-IMA is informed of the time scheduled to switch the FAS system over to FY06 for the installation pumps.

e. The DOC will ensure that:

(1) Purchase requests outstanding as of corresponding dates are reviewed for determination of which purchase actions can be completed prior to 30 September 2005.

(2) The use of Purchase Order Invoice Voucher (SF 44) is discontinued as of 2 September 2005 except for aviation in-flight use, and for exercises/operations, and emergencies. For ordering officers who can call in obligation amounts, program directors can adjust obligation balances as required. The SF 44 will be

delivered to the DFAS Field Site by 1400, 9 September 2005. Issuance of SF 44 to satisfy emergency requirements for repair and maintenance of U.S. Army Reserve Centers after 9 September 2005 will be coordinated with the applicable program director for fund control. Copies of credit card vouchers and SF 44's will be provided to the applicable program directors.

(3) Aquiline shall be utilized to determine outstanding procurement document status. If Program Directors do not have access to Aquiline they should contact the DOC Aquiline POC at 396-4362, Ext 219.

f. DPW will ensure that: The Information Financial System (IFS) last supply and financial cycles are processed on 19 September 2005. Final data is furnished to ISSC for IFS to ensure input to STANFINS NLT 20 September 2005.

g. Commander, 1112th Signal Battalion will ensure that:

(1) Key DOIM operations personnel are on duty or available during periods of intensive management to ensure effective computer operations and communications.

(2) The MAN is available to support local closeout procedures and broadcast timely system status.

h. The DRM, will coordinate with the Directorates and activities to develop and consolidate UFR lists.

i. The certification of year end reports will be in accordance with guidance received from HQS IMA.

(IMSE-BRG-RMO/Tel 6-5910)

JAMES A. DECA
Director, Resource Management

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APPENDIX A

YEAR END PROGRAM BUDGET ADVOSIRY COMMITTEE ATTENDEES

1. Directorate Resource Management
2. Directorate of Morale, Welfare and Recreation
3. Directorate of Public Works
4. Directorate of Logistics
5. Directorate of Plans, Training, & Mobilization
6. Directorate of Contracting
7. Chief, Internal Review Office
8. Directorate of Information Management
9. Installation AG
10. Directorate of Emergency Services

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Fiscal Year 05 Year End Close Standard Operating
Procedures (SOP)

1. Attached is the FY05 Year-End Close (YEC) SOP for DRM.
2. Every effort has been made to ensure the completeness of this document. However, due to the complexity and number of agencies involved in year-end close, certain omissions were inevitable.
3. As the end of the year approaches and further guidelines are definable, updates and changes to this SOP will be issued through e-mail. Special arrangements will be made for those agencies without e-mail capabilities.
4. POC is Deborah Burke, 6-5910, EXT 203.

JAMES A. DECA
Director, Resource Management

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